



# ANNUAL REPORT OF THE OKLAHOMA TAX COMMISSION

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Fiscal Year Ended

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June 30, 2004

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**ANNUAL REPORT  
OF THE  
OKLAHOMA TAX COMMISSION**



**FISCAL YEAR  
ENDED JUNE 30, 2004**



Information prepared by the Research Office of the Tax Policy Division.  
Designed by the Communications Division.

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## OKLAHOMA TAX COMMISSION

### STATE OF OKLAHOMA

THOMAS E. KEMP, Chairman  
JERRY JOHNSON, Vice-Chairman  
CONSTANCE IRBY, Secretary-Member

2501 NORTH LINCOLN BLVD.  
OKLAHOMA CITY, OK 73194-0001

March 16, 2005

To the Honorable Brad Henry, Governor,  
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2004.

Total collections from all sources administered by the Commission during Fiscal Year 2004 totaled \$8,311,430,081.77. Gross collections from state-levied taxes, licenses and fees, exclusive of city/county sales and use taxes and county lodging taxes, amounted to \$7,034,554,755.57.

We remain steadfast to our mission of serving the people of Oklahoma by promoting tax compliance through quality service and fair administration.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "T E Kemp", written over a horizontal line.

Thomas E. Kemp, Jr., Chairman

A handwritten signature in dark ink, appearing to read "Jerry Johnson", written over a horizontal line.

Jerry Johnson, Vice-Chairman

A handwritten signature in dark ink, appearing to read "Constance Irby", written over a horizontal line.

Constance Irby, Secretary-Member



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# BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

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The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

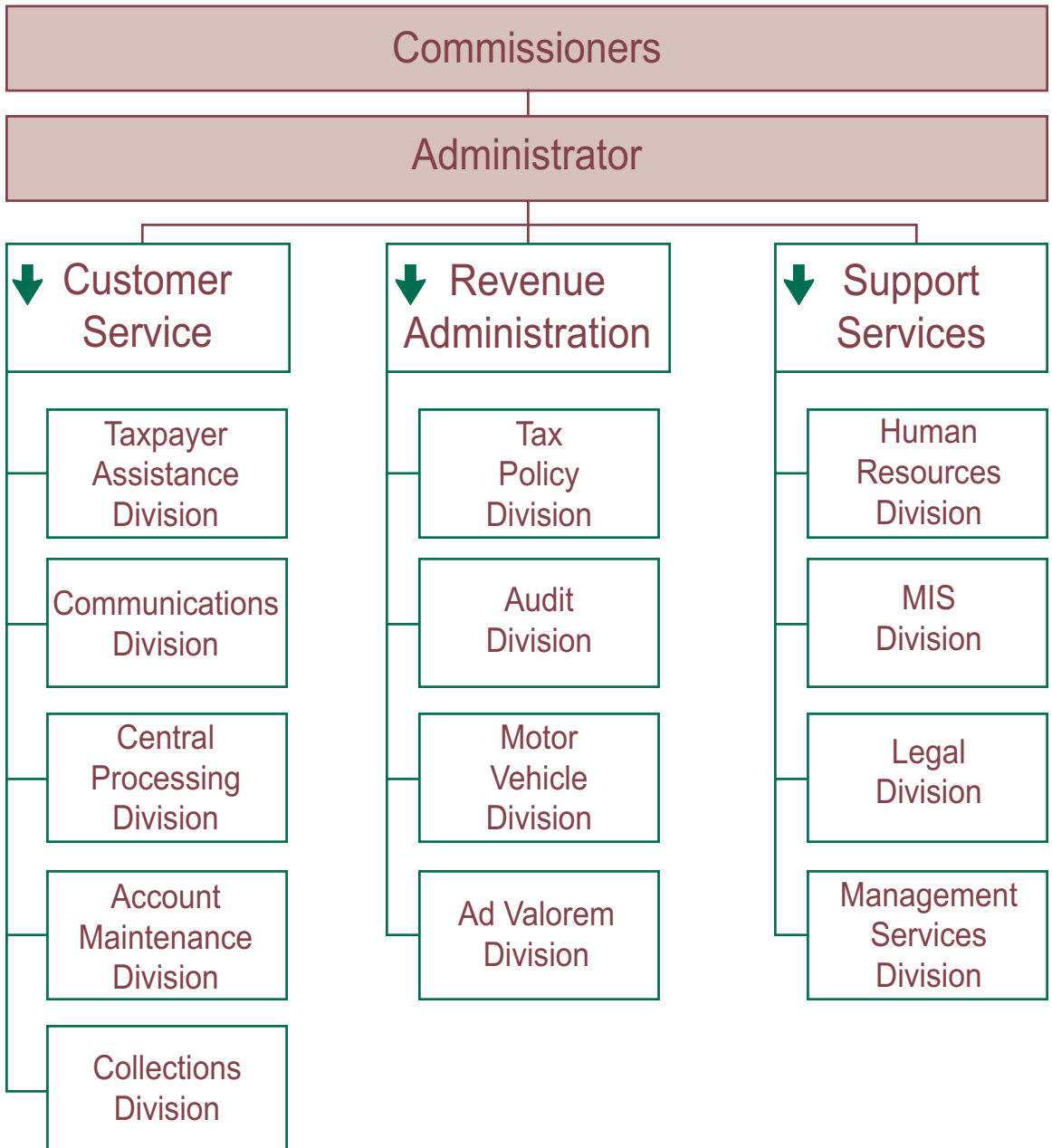
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city/county sales and use taxes and county lodging taxes.



# OKLAHOMA TAX COMMISSION ORGANIZATIONAL CHART





# REVIEW OF 2003-2004 TAXES AND COLLECTIONS

<b>Income Tax Gross Collections</b>	<b>\$ 3,063,040,440.43</b>
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<b>Refunded</b>	<b>\$ 551,551,812.02</b>
<b>Net Income Tax Revenue</b>	<b>\$ 2,511,488,628.41</b>

- **Individual Income Tax Net** **\$ 2,378,959,777.57**

Two methods of computation can be used. If Federal Income Tax is not deducted, Method One rates must be used. If Federal Income Tax is deducted, Method Two rates must be used. The tax liability is the lesser of the two computations.

## **Method One: No Federal Income Tax Deduction**

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$344.50 plus 7% of income over \$10,000.
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$755.00 plus 7% of income over \$21,000.

## **Method Two: Deducting Federal Income Tax**

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$867.50 plus 10% of income over \$16,000.
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$1,249.50 plus 10% of income over \$24,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: \$1,000 each.

- **Corporation Income Tax Net** **\$ 132,528,850.84**

Flat Rate: 6% of Oklahoma Taxable Income.





# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

<b>Gross Production Taxes</b>	<b>\$ 701,155,928.17</b>
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- **Severance Tax** **\$ 691,778,683.23**

The severance tax is a variable rate tax based on the average monthly price per barrel of oil or average monthly price per mcf of gas as determined by the Oklahoma Tax Commission. For FY 2004, the rate for oil and gas was constant at 7%.

- **Petroleum Excise Tax** **\$ 9,377,244.94**

Oil and Gas Excise Tax: 0.095 of 1% of gross value.

<b>Sales and Use Taxes</b>	<b>\$ 1,620,699,857.04</b>
----------------------------	----------------------------

- **State Sales Tax** **\$ 1,515,360,556.51**

Rate: 4.5% on the sale or rental of tangible personal property and from the furnishing of specific services.

- **State Use Tax** **\$ 105,339,300.53**

Rate: 4.5% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.

## **City/County Sales and Use Tax and County Lodging Tax** (Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$1,057,658,673.69** and county sales taxes totaling **\$153,649,403.59**. City use tax collections amounted to **\$56,440,254.96** and county use tax totaled **\$8,819,070.90**. County lodging taxes amounted to **\$307,923.06**.



# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

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<b>Vehicle Taxes and Licenses</b>	<b>\$ 734,432,190.79</b>
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• Aircraft Excise Tax	\$ 2,134,301.42
• Aircraft License Fees	413,631.84
• Amateur Radio Operators License	3,441.50
• Drivers License Reinstatement Fees	2,750,000.00
• Motor License Agent Remittances	528,745,819.10
• Motor Vehicle Proration	187,269,874.49
• Motor Vehicle Rental Tax	7,078,806.14
• Overweight Truck Permit	5,991,041.00
• Vehicle Inventory Stamps	45,275.30

<b>Motor Fuel Taxes</b>	<b>\$ 491,066,912.60</b>
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• Gasoline Tax	\$ 302,800,579.83
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Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

• Special Fuel Tax	\$ 22,214.57
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• Diesel Tax	\$ 158,487,577.51
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Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

• Special Fuel Decals	\$ 272,438.00
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Rate: \$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 for same using compressed or liquified natural gas; and \$150 for those exceeding 1 ton capacity.

• Motor Fuel Special Assessment Fee	\$ 29,484,102.69
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Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks.



# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

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<b>Cigarette and Tobacco Taxes and Licenses</b>		<b>\$</b>	<b>70,405,723.68</b>
<b>• Cigarette Tax</b>		<b>\$</b>	<b>47,310,845.22</b>
Cigarettes, 23 cents per pack of 20.			
<b>• Cigarette License</b>		<b>\$</b>	<b>89,284.49</b>
Retail:		\$ 30 for a 3 year permit.	
Wholesale:		\$ 25 for a 1 year permit.	
Distributing Agent:		\$100 for a 1 year permit.	
<b>• Tobacco Products Tax</b>		<b>\$</b>	<b>12,423,555.79</b>
Cigars weighing less than 3 lbs. per thousand: 18 cents per pack of 20 (\$0.009 each).			
Cigars weighing more than 3 lbs. per thousand: 3 cents each.			
Smoking Tobacco: 40% of factory list price.			
Chewing Tobacco: 30% of factory list price.			
<b>• Tobacco License</b>		<b>\$</b>	<b>1,320.03</b>
A \$5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.			
<b>• Tribal Cigarette/Tobacco Payments</b>		<b>\$</b>	<b>10,580,718.15</b>
Non-compacting tribally owned/licensed stores:		75% of cigarette/tobacco excise taxes imposed by the State.	
Compacting tribally owned/licensed stores:		25% of cigarette/tobacco excise taxes imposed by the State.	



# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

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<b>Beverage Taxes and Licenses</b>		<b>\$</b>	<b>69,548,448.88</b>
<b>• Alcoholic Beverage Tax</b>		<b>\$</b>	<b>25,300,218.24</b>
Distilled spirits:	\$ 1.47 per liter.		
Light wines:	\$ 0.19 per liter.		
Wine more than 14% alcohol:	\$ 0.37 per liter.		
Sparkling wines:	\$ 0.55 per liter.		
Strong beer:	\$12.50 per barrel.		
<b>• Beverage Tax</b>		<b>\$</b>	<b>24,003,209.22</b>
Beer 3.2% or less: \$11.25 per 31-gallon barrel.			
<b>• Beverage License (3.2% Beer)</b>		<b>\$</b>	<b>808,035.78</b>
Manufacturer: \$500.			
Wholesale: \$250.			
Retail (3 year permit):			
On-premise draught:	\$300.00		
On-premise cans and bottles only:	\$150.00		
Off-premise cans and bottles only:	\$ 30.00		
<b>• Mixed Beverage Gross Receipts Tax</b>		<b>\$</b>	<b>19,436,985.64</b>
A tax at the rate of 13.5% is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.			



# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

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<b>Estate Tax</b>	<b>\$ 113,134,722.11</b>
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Estates passing to surviving spouse are exempt except for any credit from the federal government which must be paid to the State. The exemption for lineal heirs in calendar year 2004 was \$850,000. Lineal heirs are taxed at rates of one-half of one percent on the first \$10,000 and graduate up to 10% for net estates over \$10 million. Collateral heirs are taxed at a rate of one percent on the first \$10,000 on up to 15% on estates above \$1 million.

<b>Franchise Tax and Registered Agent Fees</b>	<b>\$ 42,689,670.78</b>
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- **Franchise Tax**

Rate: \$1.25 for each \$1,000 or fraction thereof used or invested in an Oklahoma business enterprise.

Maximum Levy: \$20,000.

Minimum Levy: \$10.

- **Registered Agent Fee**

Foreign corporations are assessed \$100 per year for domestic representation by the Secretary of State.

<b>Rural Electric Cooperative Tax and License</b>	<b>\$ 20,449,371.69</b>
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- **Tax:** 2% of gross receipts from the sale of electric service. **\$ 20,446,441.19**

- **License:** \$1.00 for each 100 customers or fraction thereof. **\$ 2,930.50**

<b>Realty Transfer Tax</b>	<b>\$ 12,051,570.41</b>
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- **Documentary Stamps:** \$0.75 for each \$500 or fraction thereof in excess of \$100 of the value of real estate transferred by a proper conveyance instrument.



# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

## Miscellaneous Taxes, Fees, Licenses and Special Accounts .....

\$ 95,879,918.99

• Admission Fees .....	\$ 45,113.00
• Alternative Fuel Surcharge .....	7,249.25
• Bingo Tax .....	4,978,884.66
• Blind and Deaf Schools Fund .....	35,670.00
• Boxing Event Assessment .....	949.30
• Breast Cancer Fund .....	71,007.00
• Charity Games Tax .....	376,960.54
• Coin-Operated Device Decals/Distributor Permits .....	3,929,260.66
• Controlled Dangerous Substance Tax Stamps .....	300.00
• Driving Record Fee .....	936,496.00
• Energy Resources Assessment .....	9,792,753.65
• Farm Implement Tax Stamps .....	5,789.50
• Fireworks Licenses .....	44,780.93
• Freight Car Tax .....	741,459.19
• Group Self-Insurance Premium Tax .....	471.05
• Indigent Care Program .....	69,105.00
• Individual Self-Insurance Premium Tax .....	9,355.66
• MLA School Fund .....	10,059.69
• Marginal Well Fee .....	301,539.56
• Multiple Injury Trust Fund .....	29,355,615.46
• Non-Game Wildlife Improvement Fund .....	62,200.00
• Occupational Health and Safety Tax .....	1,805,817.61
• OKC Bombing Memorial Fund .....	30,876.00
• Oklahoma Silver-Haired Legislature Program .....	3,134.00
• Organ Donor Program .....	184,325.75



# REVIEW OF 2003-2004 TAXES AND COLLECTIONS, CONTINUED

## Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• OTC Reimbursements .....	\$ 2,755,206.66
• Pari-Mutuel Tax .....	2,799,509.02
• Pick Six/Seven Wager Tax .....	22,390.56
• Printing and Revolving Fund .....	1,123,117.32
• Public Service Penalties .....	350.00
• Sales Tax Permits .....	795,406.30
• Sales Tax Vendors List .....	18,301.91
• Service Charge Fee .....	82,998.17
• Tax Security Fund .....	422,686.16
• Telephone Surcharge .....	1,031,725.44
• Tourism Gross Receipts Tax .....	4,705,640.75
• Transport and Reclaimer License Fees .....	39,354.74
• Tulsa Reconciliation Education and Scholarship Fund .....	3,553.00
• Unclassified Receipts .....	94,217.36
• Veterans Affairs Improvement .....	25,648.00
• Warrant Intercept Account .....	17,726,304.77
• Warrant Release Filing Fee .....	94,458.36
• Waste Tire Recycling Fee .....	5,013,428.29
• Workers Compensation Insurance Premium Tax .....	6,326,448.72

**Grand Total Collections\* .....\$7,034,554,755.57**

\* City/county sales and use taxes and county lodging taxes are not included.



# COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Admission Fees .....	\$ 45,113.00	\$ 39,451.87
Aircraft Excise Tax .....	2,134,301.42	3,565,547.68
Aircraft License Fees .....	413,631.84	375,882.64
Alcoholic Beverage I.D. Stamps .....	N.A.	83.95
Alcoholic Beverage Tax .....	25,300,218.24	24,398,575.92
Alternative Fuel Surcharge .....	7,249.25	18,848.05
Amateur Radio Operators License .....	3,441.50	3,428.00
Beverage License .....	808,035.78	368,217.26
Beverage Tax .....	24,003,209.22	23,866,102.72
Bingo Tax .....	4,978,884.66	6,184,991.23
Blind/Deaf Schools Fund .....	35,670.00	6,821.00
Boxing Event Assessment .....	949.30	45,631.91
Breast Cancer Fund .....	71,007.00	9,546.00
Charity Games Tax .....	376,960.54	486,646.34
Cigarette License .....	89,284.49	57,631.16
Cigarette Tax .....	47,310,845.22	49,498,725.51
Coin-Operated Device Decals/Distr. Permits .....	3,929,260.66	3,834,782.00
Controlled Dangerous Substance Tax Stamps .....	300.00	40.00
Delinquencies/Warrants .....	0.00	0.00
Diesel Fuel Excise Tax .....	158,487,577.51	161,855,366.42
Documentary Stamp Tax .....	12,051,570.41	10,313,327.23
Drivers License Reinstatement Fee .....	2,750,000.00	2,750,000.00
Drivers Record Fee .....	936,496.00	875,444.00
Energy Resources Assessment .....	9,792,753.65	8,274,423.97
Estate Tax .....	113,134,722.11	77,218,464.77





# COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Farm Implement Tax Stamps .....	\$ 5,789.50	\$ 4,261.96
Fireworks License .....	44,780.93	45,810.00
Franchise Tax .....	42,689,670.78	42,971,021.87
Freight Car Tax .....	741,459.19	764,012.95
Gasoline Excise Tax .....	302,800,579.83	295,443,382.40
Group Self-Insurance Premium Tax .....	471.05	420.00
Income Tax - Individual .....	2,843,906,136.43	2,678,681,496.22
Income Tax - Corporate .....	219,134,304.00	195,685,752.43
Indigent Care Program .....	69,105.00	9,075.00
Individual Self-Insurance Premium Tax .....	9,355.66	8,281.21
Marginal Well Fee .....	301,539.56	290,215.87
Mixed Beverage Gross Receipts Tax .....	19,436,985.64	18,453,848.22
Motor Fuel Special Assessment Fee .....	29,484,102.69	30,615,276.22
Motor License Agent Remittances .....	528,745,819.10	503,577,238.97
Motor Vehicle Proration .....	187,269,874.49	187,808,233.73
Motor Vehicle Rental Tax .....	7,078,806.14	6,921,435.48
Non-Game Wildlife Improvement .....	62,200.00	9,245.00
Occupational Health & Safety Tax .....	1,805,817.61	1,566,450.95
OKC Bombing Memorial Fund .....	30,876.00	7,370.00
Oklahoma Silver Haired Legislature Program .....	3,134.00	N.A.
Oklahoma Tax Commission Reimbursements .....	2,755,206.66	2,669,316.14
Organ Donor Program .....	184,325.75	205,930.68
Overweight Truck Permits .....	5,991,041.00	5,072,184.00
Pari-Mutuel Tax .....	2,799,509.02	2,687,696.44
Petroleum Excise Tax .....	9,377,244.94	8,083,730.40



# COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Pick Six/Seven Wager .....	\$ 22,390.56	\$ 21,350.30
Rural Electric Co-op License .....	2,930.50	4,827.71
Rural Electric Co-op Tax .....	20,446,441.19	18,486,989.54
Sales Tax .....	1,515,360,556.51	1,422,902,928.14
Sales Tax Permits .....	795,406.30	621,620.19
Sales Tax Vendors List .....	18,301.91	3,450.00
Service Charge Fee .....	82,998.17	88,354.99
Severance Tax .....	691,778,683.23	592,896,596.01
Special Fuel Decals .....	272,438.00	299,390.00
Special Fuel Use Tax .....	22,214.57	153,588.98
Telephone Surcharge .....	1,031,725.44	1,196,625.95
Tobacco Products License .....	1,320.03	2,157.02
Tobacco Products Tax .....	12,423,555.79	12,282,375.07
Tourism Gross Receipts Tax .....	4,705,640.75	4,277,832.59
Transport & Reclaimer Permits .....	39,354.74	7,907.69
Tribal Cigarette/Tobacco Payments .....	10,580,718.15	9,468,712.28
Tulsa Reconciliation Education & Scholarship Fund Use Tax .....	3,553.00	N.A.
Vehicle Revenue Tax Stamps .....	105,339,300.53	97,707,255.22
Veterans Affairs Improvement .....	45,275.30	46,378.87
Warrant Release Filing Fee .....	25,648.00	3,846.00
Waste Tire Recycling Fee .....	94,458.36	116,982.27
Workers Comp. Insurance Premium Tax .....	5,013,428.29	4,848,999.67
	6,326,448.72	5,573,181.32

**Total Tax, License, Fee and Permit Collections \$ 6,985,822,404.81**

**\$ 6,526,641,015.58**

*continued on next page...*



# COMPARATIVE STATEMENT OF ALL TAX COLLECTIONS OF THE PAST TWO YEARS, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
<b>Miscellaneous Accounts</b>		
MLA School Fund .....	\$ 10,059.69	\$ 0.00
Multiple Injury Trust Fund .....	29,355,615.46	39,427,818.18
Printing & Revolving Fund .....	1,123,117.32	1,127,247.46
Public Service Penalties .....	350.00	19,358.01
Tax Security Fund .....	422,686.16	1,265,136.60
Unclassified Receipts .....	94,217.36	56,643.58
Warrant Intercept Account .....	17,726,304.77	18,870,370.08
<b>Total Miscellaneous Collections .....</b>	<b>\$ 48,732,350.76</b>	<b>\$ 60,766,573.91</b>
<b>Grand Total Collections* .....</b>		
	<b>\$ 7,034,554,755.57</b>	<b>\$ 6,587,407,589.49</b>

\* City/county sales and use taxes and county lodging taxes are not included.

N.A. = Not Applicable



# APPORTIONMENT OF STATUTORY REVENUES

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Ad Valorem Reimbursement Fund .....	\$ 24,479,645.19	\$ 21,671,599.79
Adaptive Grant Program/Mental Retardation		
Revolving Fund .....	20,256.00	13,935.00
Ag-N-Class Fund .....	10,008.00	8,952.00
Attorney General Revolving Fund .....	200.00	340.00
Blind and Deaf Schools Fund .....	35,670.00	6,821.00
Boy Scouts of America .....	1,560.00	1,660.00
Breast Cancer Act Revolving Fund .....	86,387.00	21,786.00
Capital Improvement Revolving Fund .....	25,648.00	3,846.00
Capital Preservation and Economic		
Enhancement Fund .....	0.00	0.00
Child Abuse Prevention Fund .....	1,080.00	1,160.00
Children's Hospital Safe Kids Fund .....	60.00	140.00
Choose Life Assistance Revolving Fund .....	8,100.00	3,680.00
Cities and Towns .....	32,037,360.26	31,712,197.84
Colleges and Universities .....	135,040.00	92,900.00
Commission on Marginally Producing		
Oil and Gas Wells .....	257,821.83	316,180.93
Common Education Technical Fund .....	32,620,012.94	28,904,508.16
Community-Based Substance Abuse Revolving Fund	236,800.00	N.A.
Corporation Commission Fund .....	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund .....	979,691.88	845,280.88
Counties for Ad Valorem Distribution .....	63,597.00	1,538.75
Counties for County Clerks .....	106,106.00	105,274.00
Counties for County Government .....	4,982,025.70	4,948,613.32



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Counties for EMT's .....	\$ 3,390.00	\$ 2,715.00
Counties for Roads .....	198,855,470.59	190,512,427.36
County Bridge and Road Fund .....	16,736,241.44	16,195,142.62
County Road Fund .....	15,568,242.02	15,464,995.24
County Road Improvement Revolving Fund .....	21,799,303.29	21,651,957.23
Dept. of Environmental Quality Revolving Fund .....	198,180.17	193,862.04
Dept. of Public Safety Revolving Fund .....	5,958,306.61	603,274.91
Dept. of Public Safety Patrol Vehicle Fund .....	500,000.00	500,000.00
DPS Imaging System Revolving Fund .....	4,001,971.25	2,928,929.25
Drug Abuse Education Revolving Fund .....	300.00	40.00
Education Reform Revolving Fund .....	381,835,091.69	395,011,560.13
Energy Resources Revolving Fund .....	9,768,753.65	8,250,423.97
Environmental Education Revolving Fund .....	14,688.00	17,688.00
Environmental Trust Fund .....	0.00	0.00
Firemans Museum & Building Memorial Fund .....	55,680.00	49,995.00
4-H Club .....	1,282.00	1,060.00
General Revenue Fund .....	4,444,052,032.31	3,954,259,963.26
Heartland Scholarship Fund .....	4,280.00	4,960.00
Higher Education Capital Fund .....	32,620,012.94	28,904,508.17
Higher Education Facilities Revolving Fund .....	13,536,652.52	14,080,527.46
Higher Education Revolving Fund .....	373.75	136.85
Historical Society Revolving Fund .....	825.00	945.00
Indigent Health Care Revolving Fund .....	69,105.00	9,075.00
Individual Self-Insur. Guaranty Fund .....	9,175.94	6,998.21



# APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Interstate Oil Compact Fund .....	\$ 391,193.01	\$ 337,774.59
Motor Vehicle Drivers Education Fund .....	900,000.00	900,000.00
Multiple Injury Trust Fund .....	27,040,298.96	37,701,545.33
Non-Game Wildlife Improvement Fund .....	298,884.00	209,397.00
OKC Bombing Memorial Fund .....	30,876.00	7,370.00
Okla. Dept. of Career & Tech. Education Ag. Rev. Fund	1,080.00	220.00
Oklahoma Aeronautics Revolving Fund .....	2,589,581.17	4,008,426.22
Oklahoma Alternative Fuels Conversion Fund .....	7,249.25	18,848.05
Oklahoma Building Bonds Sinking Fund .....	47,197,711.60	49,475,981.70
Oklahoma Law Enforcement Retirement Fund .....	8,100,277.79	8,195,832.74
Oklahoma Silver Haired Legislature Program .....	3,134.00	N.A.
Oklahoma Student Aid Revolving Fund .....	32,620,012.94	28,904,508.17
Oklahoma Tax Commission Fund .....	15,884,611.64 <sup>(a)</sup>	15,404,939.71 <sup>(b)</sup>
Oklahoma Tax Commission Reimbursement Fund	5,418,598.52	5,441,392.73
Oklahoma Teachers Retirement System .....	143,100,533.31	128,879,975.85
Oklahoma Tourism & Passenger Revolving Fund ...	850,000.00	N.A.
Oklahoma Tourism Promotion Revolving Fund .....	4,488,434.69	4,117,659.50
Oklahoma Water Resources Board .....	5,428,213.65	4,809,925.91
Organ Donor Revolving Fund .....	182,787.87	203,928.67
Participating Tribes .....	19,466,176.91	19,177,848.06
Petroleum Storage Tank Indemnity Fund .....	13,536,652.51	14,080,527.45
Professional Boxing Licensing Revolving Fund .....	949.30	45,631.91
Public Employees Safety Fund .....	849,999.99	856,729.95



## APPORTIONMENT OF STATUTORY REVENUES, CONTINUED

	Fiscal Year 2003-2004	Fiscal Year 2002-2003
Public Transit Revolving Fund .....	\$ 850,000.00	\$ 850,000.00
Railroad Maintenance Revolving Fund .....	741,459.19	1,614,012.95
Returned to Counties - Admission Fees .....	23,545.48	24,428.18
Returned to Counties - Aircraft Mfg. Fees .....	250.00	500.00
School Districts .....	284,156,671.32	274,583,394.97
Special Occupational Health and Safety Fund .....	1,796,126.29	1,563,901.57
State Transportation Fund .....	196,997,785.47	191,766,934.83
Support Adoption Respect Life Revolving Fund .....	750.00	325.00
Telecommunications for Hearing Impaired Revolving Fund .....	903,460.28	1,196,625.95
Tourism Department Revolving Fund .....	3,675.00	3,075.00
Trauma Care Assistance Revolving Fund .....	3,107,836.00	2,528,217.00
Tulsa Reconciliation Education & Scholarship Fund .....	3,553.00	N.A.
Turnpike Authority Trust Fund .....	37,932,369.69	34,267,581.03
U.S. Olympic Committee .....	1,495.00	8,027.00
Vocational-Technical Fund .....	425,373.75	428,501.85
Waste Tire Recycling Indemnity Fund .....	4,612,037.68	4,458,826.83
Wildlife Conservation Fund .....	161,367.32	153,291.68
Workers Compensation Fraud Unit Fund .....	425,000.00	428,365.00
<b>Total Apportionment .....</b>	<b>\$ 6,103,206,440.55</b>	<b>\$ 5,574,966,070.75</b>

(a) Includes \$12,848,706.54 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

(b) Includes \$11,851,501.09 apportioned to O.T.C. Fund from city/county sales/use and county lodging tax retention fees.

N.A. = Not Applicable



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT

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### WHERE IT CAME FROM

**Admission Fees** ..... \$ 45,113.00

**Aircraft Excise Tax** ..... \$ 2,134,301.42

**Aircraft License** ..... \$ 413,631.84

Cancelled Vouchers ..... 25.00

**Alcoholic Beverage Tax** ..... \$ 25,300,218.24

**Alternative Fuel Surcharge** \$ 7,249.25

### Amateur Radio

**Operators License** ..... \$ 3,441.50

### WHERE IT WENT

Cities and Towns ..... \$ 21,549.32

County Government ..... 23,545.48

Reserve\* ..... 18.20

Oklahoma Aeronautics  
Revolving Fund ..... \$ 2,130,160.03

Refunded ..... 4,141.39

Counties-Aircraft Mfg. Fees \$ 250.00

General Revenue Fund ..... 11,831.09

Oklahoma Aeronautics  
Revolving Fund ..... 382,538.51

Refunded ..... 10,980.65

Transfer ..... 8,056.59

Cities and Towns ..... \$ 8,103,104.84

General Revenue Fund ..... 16,206,209.65

Oklahoma Tax Comm. Fund .. 723,512.13

Refunded ..... 239,069.27

Transfer ..... 28,322.35

Oklahoma Alternative Fuels  
Conversion Fund ..... \$ 7,249.25

General Revenue Fund ..... \$ 3,441.50





# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Beverage License** ..... \$ 808,035.78  
Cancelled Vouchers ..... 2,110.00

**Beverage Tax** ..... \$ 24,003,209.22

**Bingo Tax** ..... \$ 4,978,884.66

**Blind/Deaf Schools Fund** ... \$ 35,670.00

**Boxing Event Assessment** \$ 949.30

**Breast Cancer Fund** ..... \$ 71,007.00

**Charity Games Tax** ..... \$ 376,960.54

**Cigarette License** ..... \$ 89,284.49  
Cancelled Vouchers ..... 150.00

**Cigarette Tax** ..... \$ 47,310,845.22

**Coin-Operated Device Decals/  
Distributor Permits** ..... \$ 3,929,260.66  
Cancelled Vouchers 2,570.00

**Conservation Excise Tax** ... \$ 0.00  
Balance, July 1, 2003 ..... 2,000.00

### WHERE IT WENT

General Revenue Fund ..... \$ 555,997.84  
Substance Abuse Rev. Fund 236,800.00  
Refunded ..... 17,347.94

General Revenue Fund ..... \$ 24,003,209.22

General Revenue Fund ..... \$ 4,978,884.66

Blind and Deaf Fund ..... \$ 35,670.00

Professional Boxing Licensing  
Revolving Fund ..... \$ 949.30

Breast Cancer Act Rev. Fund \$ 71,007.00

General Revenue Fund ..... \$ 376,960.54

General Revenue Fund ..... \$ 88,655.10  
Refunded ..... 779.39

Oklahoma Building Bonds  
Sinking Fund ..... \$ 47,197,711.60  
Refunded ..... 113,133.62

General Revenue Fund ..... \$ 3,928,321.66  
Refunded ..... 3,509.00

Transfer ..... \$ 2,000.00



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Controlled Dangerous  
Substance Tax** ..... \$ 300.00

**County Lodging Tax** ..... \$ 307,923.06  
Interest Earned ..... 100.42

**Delinquencies/Warrants P&I** \$ 0.00  
Balance, July 1, 2003 ..... 6,444.87

**Diesel Fuel Excise Tax** ..... \$ 104,646,650.91  
Balance, July 1, 2003 ..... 977,481.17  
Cancelled Vouchers ..... 13,998.46  
Transfer ..... 79,061.44

### Diesel Fuel Tax

**IFTA** ..... \$ 53,381,084.60  
**Importer for Use** ..... 207,350.00  
Cancelled Vouchers ..... 110,019.97  
Transfer ..... 19,176,656.94

### WHERE IT WENT

**Drug Abuse Education  
Revolving Fund** ..... \$ 300.00

**#1695B to Counties** ..... \$ 304,843.83  
**Oklahoma Tax Comm. Fund** .. 3,079.23  
Interest to Counties ..... 100.42

**Transfer** ..... \$ 6,444.87

**Counties for Roads** ..... \$ 23,387,380.63  
**County Bridge & Road Fund** .. 2,977,564.57  
**County Bridge and  
Road Fund (Resolution)** .... 208,267.74  
**General Revenue Fund** ..... 1,077,816.35  
**Participating Tribes** ..... 4,536,845.83  
**State Transportation Fund** .... 50,889,714.63  
**Refunded** ..... 2,406,611.35  
**Transfer** ..... 19,191,596.09  
**Reserve\*** ..... 1,041,394.79

**Refunded** ..... \$ 10,395,725.42  
**Transfer to 1695A**..... 62,479,386.09



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Diesel Fuel 120 Hour Permit** \$ 252,492.00

**Documentary Stamp Tax** \$ 12,051,570.41  
Cancelled Vouchers 131.68

**Driving Record Fee** ..... \$ 936,496.00

**Energy Resources  
Assessment** ..... \$ 9,792,753.65

**Estate Tax** ..... \$ 113,134,722.11  
Cancelled Vouchers ..... 15,487.56

**Farm Implement Tax Stamps** \$ 5,789.50

**Fireworks License** ..... \$ 44,780.93

**Franchise Tax** ..... \$ 42,689,670.78  
Cancelled Vouchers ..... 147,736.02

**Freight Car Tax** ..... \$ 741,459.19

**Gasoline Excise Tax** ..... \$ 302,800,579.83  
Cancelled Vouchers ..... 224.10

### WHERE IT WENT

General Revenue Fund ..... \$ 148,240.20  
Oklahoma Tax Comm. Fund .. 19,765.36  
Refunded ..... 5,425.00  
Transfer ..... 79,061.44

General Revenue Fund ..... \$ 12,047,669.55  
Refunded ..... 4,032.54

General Revenue Fund ..... \$ 936,496.00

Energy Resources Revolving  
Fund ..... \$ 9,768,753.65  
Oklahoma Tax Comm. Fund ... 24,000.00

General Revenue Fund ..... \$ 111,143,286.90  
Refunded 2,006,922.77

General Revenue Fund ..... \$ 5,789.50

General Revenue Fund ..... \$ 44,780.93

General Revenue Fund ..... \$ 41,660,448.51  
Refunded ..... 1,176,958.29

Railroad Maint. Rev. Fund .... \$ 741,459.19

Cities and Towns ..... \$ 5,356,563.66  
Counties for Roads ..... 85,183,242.84  
County Bridge & Road Fund... 7,499,189.10



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

#### Gasoline Excise Tax - continued...

#### Group Self-Insurance

Premium Tax.....\$ 471.05  
Balance, July 1, 2003 ..... 20,157.58

**Income Tax - Corporate .... \$ 219,134,304.00**

**Income Tax - Individual ..... \$2,843,906,136.43**  
Transfer ..... 21,685.00

### WHERE IT WENT

County Bridge &  
Road Fund (Resolution) ..... 621,764.62  
General Revenue Fund ..... 6,072,636.29  
Oklahoma Aero. Rev. Fund .... 76,882.63  
Participating Tribes ..... 13,606,505.20  
Public Transit Revolving Fund 850,000.00  
State Transportation Fund ..... 144,317,628.16  
Tourism & Passenger Rev. Fund 850,000.00  
Turnpike Authority Trust Fund 37,932,369.69  
Refunded ..... 434,021.74

Reserve\* ..... \$ 20,628.63

Ad Valorem Reim. Fund ..... \$ 1,333,088.99  
Educ. Reform Revolving Fund 21,995,968.18  
General Revenue Fund ..... 105,260,705.92  
Teachers Retirement Rev. Fund 4,719,134.99  
Refunded Net of Cancelled  
Vouchers ..... 85,825,405.92

Ad Valorem Reim. Fund .....\$ 23,146,556.20  
Education Reform Rev. Fund 193,042,278.64  
General Revenue Fund ..... 2,016,527,975.45  
Teacher Retirement Fund ..... 81,938,808.92



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

#### Income Tax - Individual - continued...

**Indigent Health Care** ..... \$ 69,105.00

**Individual Self-Insurance  
Premium Tax**..... \$ 9,355.66

**Marginal Well Fee** ..... \$ 301,539.56  
Balance, July 1, 2003 ..... (35,743.86)

#### Mixed Beverage Gross

**Receipts Tax** ..... \$ 19,436,985.64  
Cancelled Vouchers ..... 914.63

#### Motor Vehicle Collections:

Motor Lic. Agent Remits .. \$ 528,745,819.10  
Motor Vehicle Proration ..... 187,269,874.49  
Motor Vehicle Rental Tax .. 7,078,806.14  
Drivers Lic. Reinstatement Fee 2,750,000.00  
Overweight Truck Permits 5,991,041.00  
MLA School Fund ..... 10,059.69  
Cancelled Vouchers ..... 10,385.70

### WHERE IT WENT

#### Refunded Net of Cancelled

Vouchers..... 460,604,672.58

Transfer to 1695Q ..... 46,935,279.21

Transfer to 1695W ..... 21,732,250.43

**Indigent Health Care Rev. Fund** \$ 69,105.00

**Individual Self-Insured  
Guaranty Fund**..... \$ 9,175.94  
Refunded ..... 100.00  
Transfer ..... 79.72

**Commission on Marginal Producing  
Oil and Gas Wells** ..... \$ 257,821.83  
**Oklahoma Tax Comm. Fund** .. 7,973.87

**General Revenue Fund** ..... \$ 19,384,468.73  
Refunded ..... 53,431.54

Cities and Towns ..... \$ 18,556,142.44  
Counties for Roads ..... 43,593,901.02  
County Government ..... 4,982,025.70  
County Road Fund ..... 15,568,242.02  
County Road Improvement  
Revolving Fund..... 21,799,303.29  
DPS Imaging System Rev. Fund 4,001,971.25



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

#### Motor Vehicle Collections - continued...

### WHERE IT WENT

DPS Patrol Vehicle Fund .....	500,000.00
General Revenue Fund .....	222,002,118.42
M.V. Driver Education Fund ....	900,000.00
Oklahoma Law Enforcement	
Retirement Fund .....	8,095,297.79
Oklahoma Tax Comm. Fund ...	859,112.19
OTC Reimbursement Fund ....	2,612,658.19
Public Safety Revolving Fund	5,956,786.00
School Districts .....	218,067,258.88
State Transportation Fund .....	1,667,462.19
Trauma Care Assist. Rev. Fund	3,107,836.00
Wildlife Conservation Fund .....	161,367.32
Refunded .....	730,137.17
Transfer .....	644,115.36
Transfer to #1695A .....	158,050,250.89

#### Motor Fuel Special

**Assessment Fee .....** \$ 29,484,102.69

Corporation Comm. Fund .....	\$ 1,000,000.00
Environmental Trust Fund .....	0.00
Higher Ed. Facilities Rev. Fund	13,536,652.52
Petroleum Storage Tank	
Indemnity Fund .....	13,536,652.51
State Transportation Fund .....	0.00
Payments to Tribes .....	1,322,825.88
Refunded .....	87,971.78



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Multiple Injury Trust Fund** \$ 29,355,615.46

#### Non-Game Wildlife

**Improvement**..... \$ 62,200.00  
**Balance, July 1, 2003** ..... (191.00)

#### Occupational Health and

**Safety Tax** ..... \$ 1,805,817.61  
**Cancelled Vouchers** ..... 240.00

**OKC Bombing Memorial Fund** \$ 30,876.00

#### Oklahoma Silver-Haired

**Legislature Program** ..... \$ 3,134.00

#### Oklahoma Tax Commission

**Reimbursement** ..... \$ 2,755,206.66  
**Cancelled Vouchers** ..... 903.33

**Organ Donor Program** ..... \$ 184,325.75

**Pari-Mutuel Tax**..... \$ 2,799,509.02

### WHERE IT WENT

**Multiple Injury Trust Fund** .... \$ 27,040,298.96

**Pub. Employees Safety Fund** ... 849,999.99

**Vocational-Technical Fund**..... 425,000.00

**Workers Compensation**

**Fraud Unit Fund** ..... 425,000.00

**Refunded** ..... 615,316.51

#### Non-Game Wildlife

**Improvement Fund** ..... \$ 62,009.00

#### Special Occupational Health

**and Safety Fund** ..... \$ 1,796,126.29

**Refunded** ..... 9,931.32

**Bombing Memorial Foundation** \$ 30,876.00

**Silver-Haired Legis. Prog.**..... \$ 3,134.00

**OTC Reimbursement Fund** .. \$ 2,753,803.33

**Refunded** ..... 2,306.66

**Dept. of Public Safety** ..... \$ 1,520.61

**Oklahoma Tax Comm. Fund** ... 17.27

**Organ Donor Revolving Fund** 182,787.87

**General Revenue Fund** ..... \$ 2,799,509.02



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Petroleum Excise Tax - Gas** \$ 7,506,567.91  
Cancelled Vouchers ..... 653.15

**Petroleum Excise Tax - Oil** \$ 1,870,677.03  
Cancelled Vouchers ..... 100.29

**Pick Six/Seven Wager** ..... \$ 22,390.56

**Printing & Revolving Fund** \$ 1,123,117.32  
Transfer ..... 194,460.69

**Public Service Penalties ....** \$ 350.00  
Balance, July 1, 2003 ..... 63,422.00

**Rural Electric Co-op License** \$ 2,930.50

**Rural Electric Co-op Tax...** \$ 20,446,441.19

### WHERE IT WENT

Corp. Comm. Plugging Fund \$ 786,424.47  
General Revenue Fund ..... 6,363,113.14  
Interstate Oil Compact Fund... 300,838.76  
Refunded ..... 56,844.69

Corp. Comm. Plugging Fund \$ 193,267.41  
General Revenue Fund ..... 1,552,473.72  
Interstate Oil Compact Fund... 90,354.25  
Refunded ..... 34,681.94

General Revenue Fund ..... \$ 22,390.56

Oklahoma Tax Comm. Fund \$ 1,102,194.03  
Refunded ..... 119,509.87  
Transfer ..... 95,874.11

Counties for Ad Valorem Dist.\$ 63,597.00  
General Revenue Fund ..... 175.00

General Revenue Fund ..... \$ 2,930.50

General Revenue Fund ..... \$ 1,021,571.57  
School Districts ..... 19,409,857.21  
Refunded ..... 15,012.41





# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Sales Tax - State** ..... \$1,515,360,556.51  
Cancelled Vouchers..... 170,491.53  
Interest Earned..... 512,707.29

**Sales Tax - City** ..... \$1,057,658,673.69  
Interest Earned..... 350,544.08

**Sales Tax - County** ..... \$ 153,649,403.59  
Interest Earned..... 51,628.90

**Sales Tax Permits** ..... \$ 795,406.30  
Cancelled Vouchers ..... 935.00

**Sales Tax Vendors List** .... \$ 18,301.91

**Service Charge Fee** ..... \$ 82,998.17

**Severance Tax on Gas** ..... \$ 553,222,787.10  
Cancelled Vouchers..... 196,838.54

### WHERE IT WENT

Educ. Reform Rev. Fund ..... \$155,907,833.20  
General Revenue Fund ..... 1,287,874,508.45  
Teachers Retirement  
Revolving Fund ..... 52,966,768.66  
Refunded ..... 12,914,645.02  
Reserve\* ..... 6,380,000.00

#1695B to Cities & Towns ..... \$1,047,005,417.69  
Oklahoma Tax Comm. Fund ... 10,653,256.00  
Interest to Cities and Towns ... 350,544.08

#1695B to Counties ..... \$152,112,909.63  
Oklahoma Tax Comm. Fund ... 1,536,493.96  
Interest to Counties ..... 51,628.90

General Revenue Fund ..... \$ 788,041.30  
Refunded ..... 8,300.00

Oklahoma Tax Comm. Fund \$ 18,151.91  
Refunded ..... 150.00

Oklahoma Tax Comm. Fund \$ 82,998.17

Counties for Roads ..... \$ 36,956,849.93  
General Revenue Fund ..... 443,689,240.47  
School Districts ..... 36,956,849.93  
Refunded ..... 35,816,685.31



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Severance Tax on Oil**.....\$ 138,555,896.13  
Cancelled Vouchers..... 165,445.89

**Special Fuel Decals**..... \$ 272,438.00

**Special Fuel Tax**..... \$ 22,214.57  
Transfer ..... 14,939.15

#### Special License Plates

Transfer ..... \$ 580,296.00

### WHERE IT WENT

Common Education  
Technical Fund ..... \$ 32,620,012.94  
Counties for Roads ..... 9,722,705.30  
County Bridge and Road Fund.. 5,428,213.65  
Higher Educ. Capital Fund .... 32,620,012.94  
Oklahoma Student Aid  
Revolving Fund..... 32,620,012.94  
Okla. Water Resources Board 5,428,213.65  
School Districts ..... 9,722,705.30  
Refunded ..... 10,559,465.30

General Revenue Fund ..... \$ 173,386.07  
State Transportation Fund ..... 98,911.93  
Refunded ..... 140.00

Counties for Roads ..... \$ 11,390.87  
County Bridge and Road Fund.. 1,161.05  
County Bridge and Road  
Fund (Resolution) ..... 80.71  
General Revenue Fund ..... 452.53  
State Transportation Fund ..... 24,068.56

Ag-N-Class Fund ..... \$ 10,008.00  
Attorney Gen. Revolving Fund 200.00  
Boy Scouts of America 1,560.00



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

#### Special License Plates - continued ...

### WHERE IT WENT

Breast Cancer Rev. Fund .....	15,380.00
Child Abuse Prevention Fund	1,080.00
Children's Hosp. Safe Kids Fund	60.00
Choose Life Assist. Rev. Fund	8,100.00
Colleges & Universities .....	135,040.00
Counties for EMT's .....	3,390.00
Education Reform Rev. Fund	373.75
Environmental Educ. Rev. Fund	14,688.00
Firemans Museum and Building Memorial Fund ....	55,680.00
4-H Club .....	1,282.00
Heartland Scholarship Fund ..	4,280.00
Higher Education Rev. Fund ..	373.75
Historical Society Rev. Fund ..	825.00
Law Enforcement Retirement Fund	4,980.00
Mental Retardation Rev. Fund	20,256.00
Non-Game Wildlife Improvement Fund .....	236,875.00
Oklahoma Dept. Career & Technology Education Ag. Rev. Fund ..	1,080.00
Okla. Tax Comm. Reimb. Fund	52,137.00
Support Adopt. Respect Life Rev. Fund .....	750.00
Teacher Retirement .....	6,353.75
Tourism Department Rev. Fund	3,675.00
U.S. Olympic Committee .....	1,495.00
Vocational-Technical Fund .....	373.75



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Tax Security Fund** \$ 422,686.16  
Balance, July 1, 2003 ..... 4,324,134.80

**Telephone Surcharge** ..... \$ 1,031,725.44

**Tobacco Products License** \$ 1,320.03

**Tobacco Products Tax** ..... \$ 12,423,555.79

**Tourism Gross Receipts Tax** \$ 4,705,640.75  
Cancelled Vouchers ..... 682.39

**Transport and Reclaimer**  
**Permits** ..... \$ 39,354.74  
Balance, July 1, 2003 ..... (1,023.10)

**Tribal Cigarette/  
Tobacco Payments** ..... \$ 10,580,718.15

**Tulsa Reconciliation Education  
and Scholarship Fund** .. \$ 3,553.00

### WHERE IT WENT

Refunded ..... \$ 193,064.52  
Reserve\* ..... 4,553,756.44

Telecommunications for Hearing  
Impaired Revolving Fund \$ 903,460.28  
Refunded ..... 128,265.16

General Revenue Fund ..... \$ 1,285.03  
Refunded ..... 35.00

General Revenue Fund ..... \$ 12,423,543.47  
Refunded ..... 12.32

General Revenue Fund ..... \$ 138,817.57  
Oklahoma Tourism Promotion  
Revolving Fund ..... 4,488,434.69  
Refunded ..... 79,070.88

General Revenue Fund ..... \$ 38,331.64

General Revenue Fund ..... \$ 10,579,504.30  
Refunded ..... 1,213.85

Tulsa Reconciliation Education  
and Scholarship Fund ..... \$ 3,553.00



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

<b>Unclassified Receipts .....</b>	<b>\$ 94,217.36</b>
Balance, July 1, 2003 .....	147,681.77
Cancelled Vouchers .....	130.00
Transfer .....	10,136.31

<b>Use Tax - State .....</b>	<b>\$ 105,339,300.53</b>
Interest Earned .....	42,629.47
Cancelled Vouchers .....	74,636.80

<b>Use Tax - City .....</b>	<b>\$ 56,440,254.96</b>
Interest Earned .....	22,534.16

<b>Use Tax - County .....</b>	<b>\$ 8,819,070.90</b>
Interest Earned .....	3,566.72

<b>Vehicle Revenue Tax</b>	
<b>Stamps .....</b>	<b>\$ 45,275.30</b>

<b>Veterans Aff. Improvement \$</b>	<b>25,648.00</b>
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### WHERE IT WENT

General Revenue Fund .....	\$ 53,627.77
Refunded .....	3,257.82
Reserve* .....	195,279.85

Educ. Reform Rev. Fund .....	\$ 10,888,637.92
General Revenue Fund .....	83,692,066.47
Teachers Retirement Rev. Fund	3,469,466.99
Refunded .....	7,406,395.42

#1695U to Cities .....	\$ 55,769,606.58
Oklahoma Tax Comm. Fund ..	567,686.63
Interest to Cities .....	22,534.16
Transfer .....	102,961.75

#1695U to Counties .....	\$ 8,730,880.18
Oklahoma Tax Comm. Fund ..	88,190.72
Interest to Counties .....	3,566.72

General Revenue Fund .....	\$ 45,275.30
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Capital Improvement	
Rev. Fund .....	\$ 25,648.00



# FISCAL YEAR 2003-2004

## REVENUE AND APPORTIONMENT, CONTINUED

### WHERE IT CAME FROM

**Warrant Intercept Account** \$ 17,726,304.77

**Warrant Release Filing Fee** \$ 94,458.36  
Balance, July 1, 2003 ..... 112,879.57

**Waste Tire Recycling Fee ..** \$ 5,013,428.29  
Cancelled Vouchers ..... 236.75

#### Workers Compensation

**Insurance Premium Tax** \$ 6,326,448.72  
Cancelled Vouchers ..... 640.00

### WHERE IT WENT

Transfer ..... \$ 17,726,304.77

Counties for County Clerks.. \$ 106,106.00  
Refunded ..... 65.00  
Reserve\* ..... 101,166.93

Dept. of Environmental  
Quality Revolving Fund .. \$ 198,180.17  
Oklahoma Tax Comm. Fund .. 198,180.17  
Waste Tire Recycling  
Indemnity Fund ..... 4,612,037.68  
Refunded ..... 5,267.02

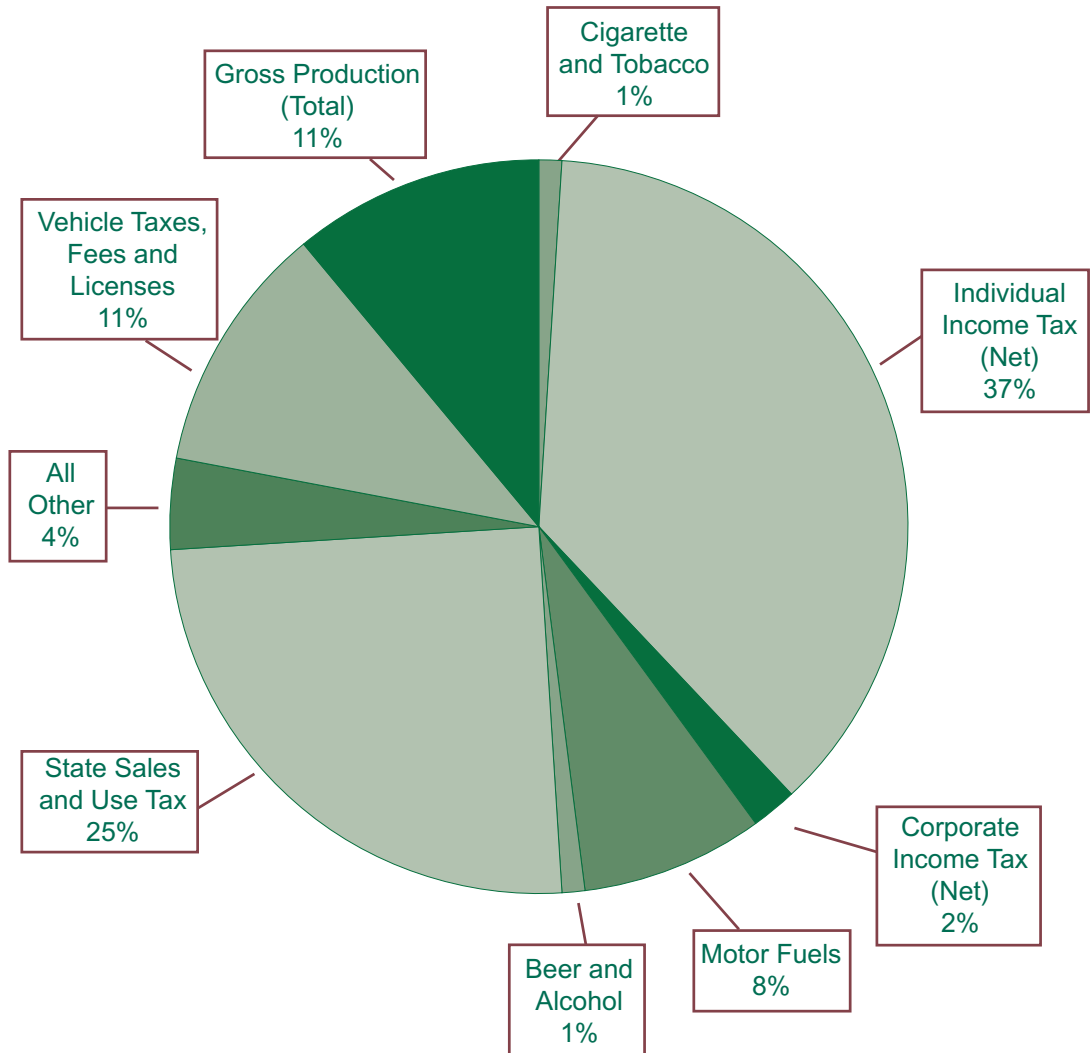
General Revenue Fund ..... \$ 6,325,844.42  
Refunded ..... 1,244.30

*\*Reserve - Funds held in litigation or for other disposition.*



# THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2003-2004

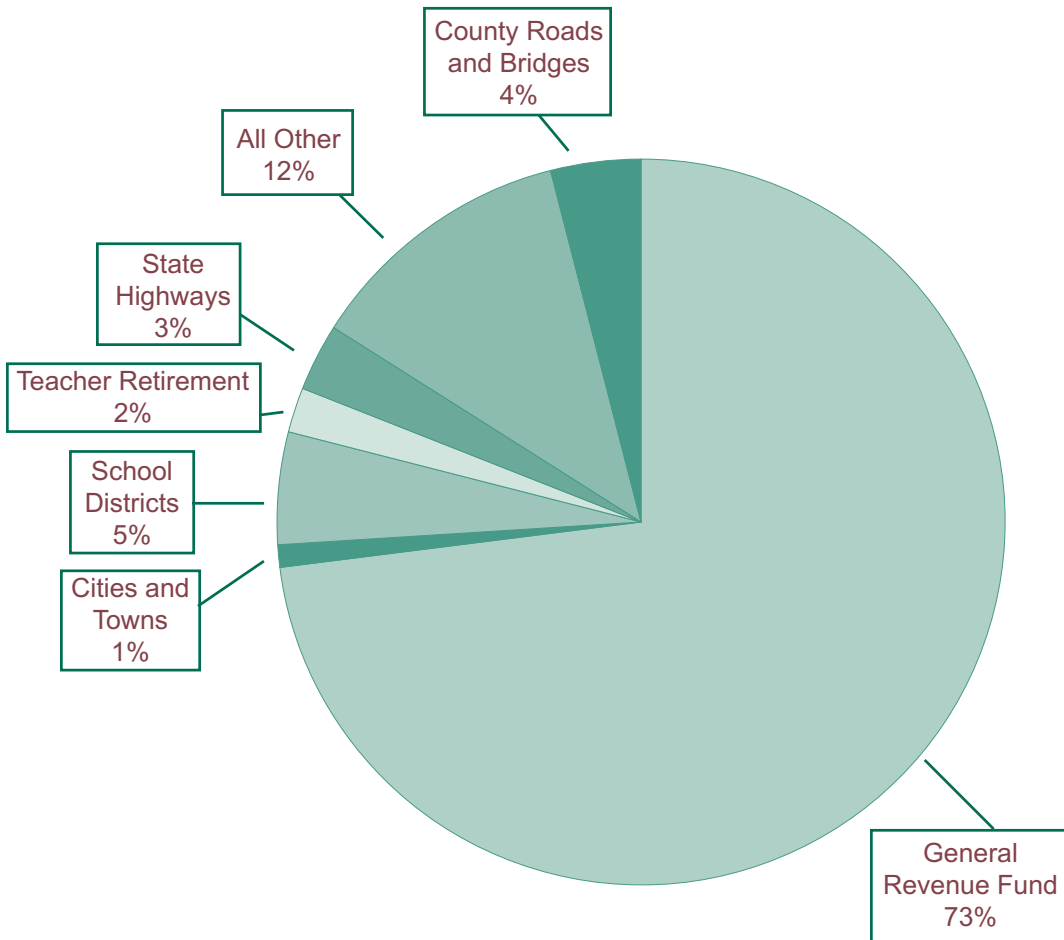
## HOW FUNDS WERE PAID IN...





# THE OKLAHOMA TAX DOLLAR FISCAL YEAR 2003-2004

## HOW FUNDS WERE ALLOCATED...







# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX AND LICENSE	CIGARETTE TAX AND LICENSE
1970-71	\$ 9,837,643.53	\$ 10,299,673.79	\$ 37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41
2002-03	24,398,575.92	24,234,319.98	49,556,356.67
2003-04	25,300,218.24	24,811,245.00	47,400,129.71



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	CORPORATE FRANCHISE TAX	ESTATE TAX	GASOLINE EXCISE TAX
1970-71	\$ 6,232,399.64	\$ 15,190,111.12	\$ 88,406,749.85
1971-72	6,457,471.52	17,073,290.71	93,630,513.95
1972-73	7,358,957.30	15,293,408.92	98,633,994.47
1973-74	7,296,797.37	20,071,339.06	99,687,468.37
1974-75	8,623,168.70	22,886,662.38	99,895,219.07
1975-76	9,518,683.91	20,952,451.41	104,870,742.04
1976-77	10,754,431.22	19,615,141.68	110,020,416.66
1977-78	11,847,895.20	22,848,736.52	111,725,367.84
1978-79	13,351,141.05	25,996,023.58	119,655,208.44
1979-80	16,381,459.92	26,949,620.20	110,308,844.10
1980-81	17,898,346.71	37,249,569.43	107,345,955.18
1981-82	21,157,453.08	41,041,076.00	112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40
2002-03	42,971,021.87	77,218,464.77	295,443,382.40
2003-04	42,689,670.78	113,134,722.11	302,800,579.83



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1970-71	\$ 50,099,009.96	\$ 92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66
2002-03	592,896,596.01	2,874,367,248.65
2003-04	691,778,683.23	3,063,040,440.43



# COLLECTIONS FROM MAJOR TAX SOURCES FROM FISCAL YEAR 1971 TO 2004

FISCAL YEAR	STATE SALES TAX	TOBACCO TAX AND LICENSE
1970-71	\$ 95,037,837.09	\$ 3,393,670.61
1971-72	106,623,323.56	3,309,548.78
1972-73	116,494,290.64	3,380,743.79
1973-74	134,285,860.19	3,274,496.01
1974-75	149,815,232.24	3,517,468.85
1975-76	168,981,395.59	3,612,921.65
1976-77	190,864,384.72	3,730,818.92
1977-78	224,177,883.54	3,916,927.20
1978-79	257,965,707.26	4,173,111.51
1979-80	295,037,646.58	4,437,593.16
1980-81	356,759,065.80	4,052,476.40
1981-82	436,942,144.44	3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26
2002-03	1,422,902,928.14	12,284,532.09
2003-04	1,515,360,556.51	12,424,875.82



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